

Message Text

LIMITED OFFICIAL USE

PAGE 01 BONN 13668 221633Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 SS-15 SP-02 INR-07 A-01
FS-01 ABF-01 FBOE-00 SIG-01 DRC-01 PM-05 /050 W
-----003072 221643Z /44
R 221604Z AUG 77
FM AMEMBASSY BONN
TO SECSTATE WASHDC 0826
INFO USMISSION USBERLIN

LIMITED OFFICIAL USE BONN 13668

STADIS////////////////////

DEPARTMENT FOR L/M HUMMER, L/EUR GANTZ

E. O. 11652: N/A
TAGS: AFSP, AINF, GW
SUBJECT: IRS INQUIRY - BERLIN OCCUPATION COST
EMPLOYEES

REF: BONN 13411

1. BY LETTER TO AMERICAN EMBASSY BONN, DATED AUGUST 19, 1977, IRS ATTACHE SPENCER OFFICIALLY REQUESTED THE EMBASSY TO PROVIDE THE FOLLOWING ADDITIONAL DISCLOSURES TO THOSE REQUESTED IN PARA TWO REFTEL, IN CONFORMANCE WITH PROVISIONS OF THE PRIVACY ACT, SUBSECTION (B) (7):
BEGIN QUOTE: THE FOLLOWING INFORMATION IS NEEDED WITH RESPECT TO U.S. CITIZENS AND RESIDENT ALIENS EMPLOYED IN D-MARK FUNDED LN SPACES BY THE U.S. ARMY BERLIN, 7350TH AIR BASE GROUP, USAF, BERLIN, AND U.S. MISSION, BERLIN FOR THE QUARTERS ENDING 31 MARCH 1974 THROUGH 31 JULY 1977:

LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 BONN 13668 221633Z

1. THE NAME OF EACH SUCH EMPLOYEE.
2. THE AMOUNT OF WAGES PAID EACH SUCH EMPLOYEE IN EACH QUARTER.
3. THE SOCIAL SECURITY NUMBER OF EACH SUCH EMPLOYEE.

BASED UPON INFORMATION AND DOCUMENTS SECURED IN BERLIN 16 MAY 1977 AND 7-10 JUNE 1977, I HAVE REACHED A TENTA-

TIVE CONCLUSION THAT THE U.S. ARMY, BERLIN 7350TH AIR
BASE GROUP, AND U.S. MISSION, BERLIN ARE "EMPLOYERS" AS
DEFINED IN SECTION 3401 (D) AND 3121 (H) OF THE INTERNAL
REVENUE CODE AND HAD THE DUTY TO COLLECT AND/OR PAY OVER
THE FOLLOWING TAXES TO THE INTERNAL REVENUE SERVICE:

1. WITHHOLDING OF INCOME TAX FROM EMPLOYEES UNDER
SECTION 3402 (A) OF THE INTERNAL REVENUE CODE.
2. WITHHOLDING OF OLD-AGE SURVIVORS AND DISABILITY
INSURANCE AND HOSPITAL INSURANCE UNDER SECTION 3102 OF
THE INTERNAL REVENUE CODE
3. PAYMENT OF THE EMPLOYER'S SHARE OF OLD-AGE, SUR-
VIVORS, DISABILITY INSURANCE AND HOSPITAL INSURANCE
UNDER SECTION 3111 OF THE INTERNAL REVENUE CODE.

UNDER SECTIONS 3403 AND 3102 (B) OF THE INTERNAL
REVENUE CODE, THE EMPLOYER IS LIABLE FOR THE TAX REQUIRED
TO BE WITHHELD AND PAID OVER IN (1) AND (2) ABOVE. END
QUOTE. THIS REQUEST IS IN RECOGNITION OF THE EMBASSY'S
ROLE IN WEST BERLIN ON THE BEHALF OF THE AMBASSADOR AS
CHIEF OF MISSION BERLIN AND SUPREME AUTHORITY, IN THE
AMERICAN SECTOR BERLIN.

2. EMBASSY REQUESTS CONFIRMATION THAT IT IS TO
PROVIDE ONLY THE FOLLOWING INFORMATION OF AMERICAN
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 03 BONN 13668 221633Z

OCCUPATION COST FUNDED EMPLOYEES, ALL AGENCIES:
EMPLOYEE NAMES, SOCIAL SECURITY NUMBERS, AND BASIC
REPEAT BASIC SALARIES.
MEEHAN

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: Z
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Sent Date: 22-Aug-1977 12:00:00 am
Decaption Date: 22 May 2009
Decaption Note: 25 YEAR REVIEW
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977BONN13668
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770302-1040
Format: TEL
From: BONN
Handling Restrictions:
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770839/aaaabgic.tel
Line Count: 98
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: e87afa56-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: STADIS
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: STADIS
Reference: 77 BONN 13411
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 04-Feb-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1532351
Secure: OPEN
Status: NATIVE
Subject: IRS INQUIRY - BERLIN OCCUPATION COST EMPLOYEES
TAGS: AFSP, AINF, GE
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/e87afa56-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009